

**Illinois Department of Revenue
Regulations**

Title 86 Part 692 Section 692 Table of Contents
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TITLE 86: REVENUE

**PART 692
SALEM CIVIC CENTER USE TAX**

Section	
692.101	Nature of the Salem Civic Center Use Tax
692.105	Items Covered
692.110	Incorporation of Use Tax Regulations by Reference
692.115	Penalties, Interest and Procedures
692.120	Effective Date

AUTHORITY: Implementing Section 11.5 of the Salem Civic Center Use and Occupation Tax Law of the Salem Civic Center Law [70 ILCS 335/11.5] and authorized by Section 39b29 of the Civil Administrative Code of Illinois [20 ILCS 2505/39b29].

SOURCE: Adopted at 21 Ill. Reg. 2403, effective February 3, 1997.